



MONTANA PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION (MPERA)

100 North Park Avenue, Suite 200 ~ PO BOX 200131

HELENA MT 59620-0131

(406) 444-3154 or (877) 275-7372

MONTHLY WORKING RETIREE CERTIFICATION

On a monthly basis, you as the employer must file the Monthly Working Retiree Certification for each PERS retiree you employ. The hours reflected on the calendar must total the hours reported. TO BE CONSIDERED A RETIREE, A MEMBER MUST HAVE BEEN TERMINATED FROM SERVICE AT LEAST 30 DAYS AND MUST HAVE RECEIVED AND ACCEPTED THEIR FIRST RETIREMENT BENEFIT. IF BOTH CONDITIONS ARE NOT MET, THE RETIREE MUST BE REINSTATED TO ACTIVE MEMBERSHIP. All PERS retirees employed in a PERS-covered position **must report the hours worked and the gross wages earned to the MPERA each **month**.**

A retiree may work any number of hours in a PERS-covered position **during any calendar year**, but the retiree's retirement benefit will be **reduced \$1** for each \$1 earned from employment when the following limits are exceeded:

- A. Under age 65, the retiree can work up to 960 hours without a reduction in their retirement benefit.
- B. A retiree age 65 to 70 ½ is subject to **either** the 960-hour limit **or** an earning limit, whichever is higher. The earning limit is equal to the member's highest average compensation adjusted for inflation. If the retiree's retirement benefit plus earnings exceed the earning limit, their retirement benefit will be reduced. We will apply whichever limit allows for the greater earnings.
- C. A retiree over 70 ½ has no earning limit and is **not** required to report their hours and earnings.

REPORTING INSTRUCTIONS FOR BACK OF FORM

Complete working retiree information.

TABLE A

- 1) Fill in month and year.
- 2) Fill in each day's date in the upper right hand corner.
- 3) Fill in hours worked each day. List the type of hours (i.e. January 3...6 RH 2 SL, this means that the retiree worked 6 regular hours and used 2 hours of sick leave.)

TABLE B

- 1) At the end of each month, the total of regular hours, overtime hours, vacation hours, sick leave, holiday pay, etc. must be recorded in the space provided.
- 2) Fill in the rate of pay for each category, and then calculate the total pay in the wages column. Total all the wages.

The retiree must verify all information on this form, then sign and date it. Complete the employer information. Sign and date the form prior to returning to MPERA.

The retiree meets their reporting requirements by signing the form.

Complete the back of this form in its entirety.

WORKING RETIREE _____ SSN _____
 (For tax purposes 26 USC § 6401A and § 6109, MCA)
 HOURS WORKED AND WAGES EARNED **DURING** THE MONTH OF _____ 20 _____
 ANTICIPATED TERMINATION DATE _____

TABLE A							Month of _____, 20_____
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	

RH =Regular Hours	HP =Holiday Paid	OTH =Overtime Hours	HW =Holiday Worked
VAC =Vacation	CT =Comp Time	SL =Sick Leave	SD =Shift Differential

Report all hours for pay in the appropriate category below. All time for which pay is received must be reported.

TABLE B	Hours	Rate of Pay	Total Wages
REGULAR HOURS			
OVERTIME HOURS			
VACATION			
SICK LEAVE			
HOLIDAY PAID			
HOLIDAY WORKED			
COMP TIME			
SHIFT DIFFERENTIAL			
TOTALS			\$

AGENCY(required) _____ TELEPHONE _____
 CLERK(required) _____ DATE _____
 RETIREE SIGNATURE(required) _____ DATE _____